

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

EXAMINATION REPORT
OF

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBER 89
MARTINSVILLE, INDIANA

January 1, 2003 to December 31, 2003



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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chairman, Bureau of Motor Vehicles Commission	Mr. Gerald Coleman Ms. Mary DePrez	01-06-02 to 02-29-04 03-01-04 to 01-05-05
Branch Manager	Ms. Susan Frye Ms. Cheryl Deprez (Interim) Ms. Inge Stull	01-01-03 to 08-08-03 08-09-03 to 11-02-03 11-03-03 to 12-31-04



STATE OF INDIANA

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE STATE BUREAU OF MOTOR VEHICLES COMMISSION

We have examined the Schedule of Collections and Distributions of the State Bureau of Motor Vehicles Commission License Branch Number 89 (Branch) for the period of January 1, 2003, to December 31, 2003. The Branch's management is responsible for the schedule. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Collections and Distributions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash transactions of the Branch for the year ended December 31, 2003, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

October 7, 2004

STATE BUREAU OF MOTOR VEHICLES COMMISSION
 LICENSE BRANCH NUMBER 89
 MARTINSVILLE, INDIANA
 SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS
 January 1, 2003 to December 31, 2003

	<u>Amount</u>
Collections:	
Registrations	\$ 4,147,421
Titles	587,395
Drivers Licenses	122,133
Watercraft	66,662
Miscellaneous	<u>696</u>
Total	<u>\$ 4,924,307</u>
Distributions:	
State Fees	\$ 1,754,311
County Tax	2,696,744
Commission Fees	<u>473,252</u>
Total	<u>\$ 4,924,307</u>

The accompanying notes are an integral part of the schedule.

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBER 89
MARTINSVILLE, INDIANA
NOTES TO SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS

Note 1. Introduction

The Motor Vehicles Commission was created to manage the motor vehicle license branches. The Bureau of Motor Vehicles is a separate state agency which provides support services to the Commission controlled license branches. The license branches collect fees which fund the Motor Vehicles Commission. The license branches collect and forward county taxes (excise tax, wheel tax, and surtax) and state fees. The Commission has one contractual branch that is administered by an individual contractor according to Bureau policies. The Commission has developed a mobile license branch to serve the need of CDL license issuance and other special needs as they arise.

Note 2. Collections and Distributions

Each branch collects fees and taxes when vehicle and watercraft registrations, titles and drivers licenses are sold. Fees are uniform throughout the state. The following taxes are collected by the branches: excise tax, surtax, wheel tax, and use tax.

The total daily collections are deposited to a single bank account. From this account the collections are distributed to separate bank accounts which are not controlled by the license branch and belong to the state, county and Bureau of Motor Vehicles Commission.

Note 3. Banking System

The Bureau of Motor Vehicles Commission has entered into an agreement with Bank One for a cash concentration system. The system utilizes a series of individual noninterest bearing accounts (clearing accounts) from which all fees and taxes are transferred.

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBER 89
MARTINSVILLE, INDIANA
STATISTICAL INFORMATION
January 1, 2003 to December 31, 2003

<u>Transactions Processed</u>	<u>Quantity</u>
Vehicle Registrations:	
Passenger	22,435
Motorcycle	1,268
RV (Housecar)	713
Light Truck	12,060
Other Truck	391
Farm Truck	381
Tractor	65
Trailer	4,823
Semi-Trailer	245
School and Church Bus	72
Other Bus	3
Other	19
	<hr/>
Total Vehicle Registrations	<u>42,475</u>
Drivers Licenses and Permits:	
Drivers Licenses/Learners Permits	5,566
CDL Licenses/CDL Permits	308
Placards	692
Other	3,028
	<hr/>
Total Drivers Licenses and Permits	<u>9,594</u>
Titles:	
Vehicles	11,242
Watercraft	207
	<hr/>
Total Titles	<u>11,449</u>
Total Watercraft Registrations	<u>876</u>

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBER 89
MARTINSVILLE, INDIANA
EXAMINATION RESULTS AND COMMENTS

GENERAL AFFIDAVITS

Plates listed on a Missing Plate Affidavit were recovered and sold. Branch records did not indicate that a general affidavit was submitted to supply as required.

A photocopy of general affidavits submitted to report recovered missing plates should be attached to the original Missing Plate Affidavits. (Branch Operations Policies and Procedures Manual, Branch Filing Procedures Chapter)

AFFIDAVIT OF ELIGIBILITY FOR MUNICIPALLY OWNED LICENSE PLATES

Affidavits of eligibility for municipally owned license plates (State Form 45616) were not completed or on file with the branch.

An affidavit of eligibility for municipally owned license plates (State Form 45616) must be completed or on file for each municipal unit issued a municipal license plate. (Bureau of Motor Vehicles Registration Manual)

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBER 89
MARTINSVILLE, INDIANA
EXIT CONFERENCE

The contents of this report were discussed on October 7, 2004, with Mrs. Inge Stull, Branch Manager.